

**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

1. (currently amended): A retardation film having a birefringence, wherein when a first biaxial index ellipsoid having primary refractive indexes  $n_x$ ,  $n_y$ , and  $n_z$  is assumed, where the primary refractive indexes  $n_x$ ,  $n_y$ , and  $n_z$  in X, Y and Z axis directions, respectively, satisfy a relationship of  $n_x \neq n_y \neq n_z$ , X and Y axes being parallel to a film surface and a Z axis being normal to the film surface, the retardation film has primary refractive indexes  $n_x'$ ,  $n_y'$  and  $n_z'$  of a second biaxial index ellipsoid which is obtained by rotating the first biaxial index ellipsoid at an arbitrary rotational angle  $\theta_1^\circ$  about the X axis as an axis of rotation and then at an arbitrary rotational angle  $\theta_2^\circ$  about the Y axis as an axis of rotation.

2. (Withdrawn) A process for producing the retardation film according to claim 1, comprising:  
a step of forming a film from a photosensitive material; and  
a step of irradiating the film with a light from a direction inclined with respect to the film surface with optional heating and cooling of the film.

3. (Withdrawn) A retardation film having a birefringence, wherein

the birefringence bears a combination of a first index ellipsoid having primary refractive indexes  $n_x$ ,  $n_y$ ,  $n_z$  in X,Y and Z axis directions, respectively, X and Y axes being set on the film surface and Z axis conforming a direction of the film thickness, where the primary refractive indexes  $n_x$ ,  $n_y$ , and  $n_z$  satisfy a relationship of  $n_x > n_y \geq n_z$ , and a second index ellipsoid, having primary refractive indexes  $n_x'$ ,  $n_y'$ ,  $n_z'$ , obtained by rotating the first index ellipsoid at an angle of  $\theta_3^\circ$  about the Y axis as an axis of rotation and at an angle of  $\theta_4^\circ$  about the Z axis as the axis of rotation, where the primary refractive indexes  $n_x'$ ,  $n_y'$ , and  $n_z'$  satisfy a relationship of  $n_x' > n_y' \geq n_z$ .

4. (Withdrawn) A process for producing the retardation film according to claim 3, comprising:

a step of forming a film from a photosensitive material; and

a step of irradiating the film with a light from a direction inclined with respect to the film surface with optional heating and cooling of the film.

5. (Withdrawn) The process for producing the retardation film according to claim 4, wherein the light irradiated from the direction inclined with respect to the film surface includes a perfectly polarized light component and a non-polarized light component and a direction of electric field oscillation of said perfectly polarized light component is non-parallel and non-orthogonal to a plane of incidence of the irradiated light.

6. (New): The retardation film of claim 1, wherein  $\theta_2^\circ$  is not equal to  $0^\circ \pm (360n)^\circ$ , wherein n is an integer.

7. (New): The retardation film of claim 6, wherein  $\theta_1^\circ$  is not equal to  $0^\circ \pm (360n)^\circ$ , wherein n is an integer.